



MULTISTATE TAX COMMISSION

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Nexus Program Director's April 20, 2021 Update on Significant Nexus Law Developments Since November 16, 2020

See PowerPoint concerning states that have enacted economic nexus statutes or promulgated regulations or notices implementing economic nexus, as well as states that have enacted laws requiring marketplace facilitators/providers to collect sales/use tax on facilitated sales.

Rulings or Administrative Actions

Alabama

Alabama Department of Revenue has adopted rule 810-6-1-.09 providing for reporting and notice requirements for facilitators of the lease or rental of automotive vehicles concerning the Alabama automobile lease or rental tax, or alternatively, voluntary collection and remittance of the tax.

Arkansas

The Arkansas Department of Finance and Administration in its letter dated September 14, 2020 affirmed assessments for gross receipts, use and short-term rental taxes in an administrative decision determining that an out-of-state business renting golf carts to Arkansas customers and sending its personnel into the state for the purpose of performing repair services on those golf carts established sufficient physical presence nexus. The time period of the assessment was prior to *Wayfair*.

California

California Department of Tax and Fees Administration ("CDTFA") has proposed and is sought comment by January 15, 2021 on California Code of Regulations, Title 18, Section 1684.5 to implement California law imposing sales/use tax collection requirements on marketplace facilitators.

Colorado

The Colorado Department of Revenue has issued guidance in September 2020 for marketplace facilitators and sellers in the form of regulations 1 CCR 201-4 and 1 CCR 201-5 and a summary of those documents.

The Department published a notice on 4/1/2021 advising that its new Geographic Information System, part of its Sales and Use Tax System, is now available online to retailers for assistance in determining the jurisdiction and local sales/use tax rate applicable, based on the purchaser's location. The notice advises that destination sourcing will go into effect for all retailers July 1, 2021.

Delaware

Delaware Division of Revenue issued *Technical Information Memorandum 2021-2*, March 18, 2021, providing personal income tax guidance concerning teleworkers during COVID-19. Delaware follows the "convenience of the employer" rule, but is allowing teleworkers working out of state for Delaware employers due to COVID restrictions to claim income from such state as earned out-of-state.

Hawaii

The Department of Taxation issued Announcement No. 2021-04, Hawaii Department of Taxation, February 10, 2021, providing temporary rules concerning rental motor vehicle surcharge tax to be collected and returns filed by peer-to-peer car sharing platforms as marketplace facilitators, commencing March 1, 2021. CCH State Tax Day February 12, 2021.

Illinois

The Illinois Department of Revenue has finalized regulations amending 86 Ill. Adm. Code 131 to implement the Leveling the Playing Field for Illinois Retail Act, which imposes retailers' occupation tax collection obligations on remote sellers and marketplace facilitators, and concerns the sourcing of sales transactions by remote sellers, marketplace facilitators and in-state sellers for purposes of sales and use tax, and guidance for remote sellers, marketplace facilitators, and marketplace sellers. The Department has also published Information Bulletin FY 2021-2-A dated December 2020 to explain these proposed regulations and the legislation. The Department also published additional guidance concerning destination-based sourcing of sales tax on its website dated January 1, 2021.

The Department also published a tax matrix and other charts dated January 1, 2021 to provide general guidance to remote sellers and marketplace facilitators and specific guidance on which items are taxable and exempt under Illinois sales tax laws.

City of Chicago

The City issued on JANUARY 21, 2021 its INFORMATION BULLETIN – NEXUS AND SAFE HARBOR providing that effective July 1, 2021, businesses outside the City selling video audio-streaming services or online games to customers in the City subject its amusement tax, or selling nonpossessory computer leases to customers in the City subject to its personal property lease transaction tax will be required to collect and remit such taxes when their sales into the City exceed \$100,000 in the prior 4 quarters.

Iowa

The Department of Revenue issued on December 11, 2020 its “Online and Marketplace Sales Guidance.”

Kansas

Governor Kelly issued Executive Order No. 21-01 on January 26, 2021 providing that for the period 3/13/2020 through 12/31/2020, a Kansas employer has the option to withhold income tax on employee wages based on the employee's primary work location in Kansas when the employee is temporarily teleworking from a location outside of Kansas during the pandemic. The Governor issued Executive Order No. 21-18 on April 1, 2021 providing that effective January 1, 2021 and after, the employer should withhold based on statutory requirements, i.e., based on the location where the employee performs the work.

Maine

Maine Revenue Services published on 1/1/2021 “2020 Notice to Maine Income Taxpayers” providing that it for the period January 1, 2021 through June 30, 2021, MRS will not consider the presence of one or more employees in Maine, who commenced working remotely from Maine during the state of emergency and due to the COVID-19 pandemic, to establish, by itself, corporate income tax nexus, wage withholding during that period for Maine residents working in Maine due to COVID-19 will continue as if such residents still worked outside of Maine, and penalties on underpayment of estimated income tax for that period such residents would be abated. *Checkpoint State Tax Update*, Week of January 25, 2021.

Massachusetts

Massachusetts Department of Revenue has extended to 90 days after the end of the pandemic emergency declaration 830 CMR 62.5A.3 clarifying that nonresidents who normally worked in the state but now work remotely because of the COVID-19 pandemic will continue paying Massachusetts's income tax and be subject to employer's withholding tax on such work income. The Department has formally

adopted 830 CMR 62.5A.3: Massachusetts Source Income of Non-Residents Telecommuting due to the COVID-19 Pandemic as of March 5, 2021.

Massachusetts Department of Revenue issued “Working Draft Directive: Personal Income Tax Guidance for Employees who Telecommuted in 2020 due to the COVID-19 State of Emergency” dated February 12, 2021. For 2020, non-resident telecommuting employees who worked in Massachusetts prior to the Massachusetts COVID-19 state of emergency and who later telecommuted from locations outside Massachusetts due to a Pandemic-Related Circumstance must continue to source their wages earned from such subsequent employment to Massachusetts. For 2020, resident telecommuting employees who worked in a state other than Massachusetts prior to the Massachusetts COVID-19 state of emergency and subsequently telecommuted from Massachusetts due to a Pandemic-Related Circumstance will be eligible for a credit for taxes paid to that other state to the extent allowed under M.G.L. c. 62, § 6(a) if the other state applies similar sourcing rules.

Minnesota

Minnesota Department of Revenue issued “Sales Tax FAQs for Remote Sellers” on 11/30/2020 providing guidance on its sales tax economic nexus law.

Missouri

Emergency Reg. Sec. 12 CSR 10-2.019, Missouri Department of Revenue, effective January 21, 2021, and expiring July 19, 2021 provides Missouri employers the option to withhold wages based on the primary work location when the employee has been temporarily telecommuting from out-of-state during the pandemic period from March 13, 2020 through December 31, 2020. This option also applies to employers with out-of-state primary work locations that have employees temporarily telecommuting from Missouri during the above time period, due to the pandemic.

Montana

Montana Department of Revenue issued a February 11, 2021 reminder to anyone who lived in Montana any time in 2020 and worked remotely, including those temporarily relocated due to the COVID-19 pandemic that they must pay Montana state income tax on any wages received for work performed while in Montana, even if the job is normally based in another state.

New Jersey

Division of Taxation published TB-100 on 1/25/2021 to provide corporate business tax guidance on its new combined reporting law. The guidance treats the combined

group as the taxpayer. The activities of the members of the combined group in relation to the unitary business of the combined group determine whether the combined group exceeds P.L. 86-272. If one member of the combined group exceeds the protections of P.L. 86-272, the entire combined group exceeds P.L. 86-272.

New Mexico

The Taxation and Revenue Department has published FYI-206 dated 1/2021 to provide guidance for marketplace providers and marketplace seller's under New Mexico's law requiring marketplace providers to collect gross receipts tax.

The Taxation and Revenue Department has adopted Rule 3.5.4.11, effective March 23, 2021, which provides that for periods beginning on or after January 1, 2020, New Mexico follows the Finnigan approach. Checkpoint, "New Mexico adopts rule on when a taxpayer is taxable in another state," Thomson Reuters/Tax & Accounting (March 25, 2021).

Oregon

The Department published a notice in March 2021 advising that for purposes of Oregon corporate excise/income tax or personal income tax, the presence in Oregon of teleworking employees of an employer corporation will not be treated as a relevant factor when making a nexus determination, if the employee(s) in question would otherwise have been, absent the COVID-19 pandemic, regularly based outside Oregon between March 8, 2020, and the expiration of the notice.

Tennessee

In a December 2020 post on its website, the Department advised that the "requirements for marketplace facilitators and sellers, including the filing and [\$100,000 economic nexus] threshold requirements are applicable solely for sales and use tax purposes" and are not applicable for business tax, franchise or excise tax purposes.

The Department published in December 2020 an FAQ to explain that short-term rental unit marketplaces are businesses that receive compensation for providing a platform through which customers rent residential units, such as homes, apartments, and condos, on a short-term basis from third parties. Short-term rental unit marketplaces are required to collect local occupancy taxes.

The Department published on December 7, 2020 Revenue Ruling #20-13 to clarify the exclusion from the "marketplace facilitator" definition for a "delivery network

company” as defined in TENN. CODE ANN. § 67-6-102(26) (Supp. 2020), and would therefore not be required to collect sales tax under Tennessee’s marketplace facilitator tax collection statute.

The Department published on its website on March 8, 2021 new guidance for marketplace facilitators for collecting and remitting sales/use tax.

Texas

In Comptroller’s Decision, Hearing No. 115,382, Accession No. 202011009H, 11/12/20, the Comptroller determined that a Canadian software provider had physical presence nexus in Texas.

The Comptroller published November 2020 guidance entitled “Online Orders – Texas Purchasers and Sellers” for remote sellers, marketplace sellers, marketplace providers, and purchasers on the Texas sales tax economic nexus requirements. The Comptroller published December 2020 Publication 94-108 entitled “Engaged in Business” to provide guidance to marketplace sellers and marketplace providers.

The Comptroller published on December 14, 2020 a list of FAQs entitled “Remote Sellers and Marketplace Frequently Asked Questions” to provide guidance concerning sales tax economic nexus and marketplace provider tax collection requirements.

The Comptroller on January 21, 2021 adopted amendments effective February 10, 2021 to regulation 34 TAC §3.586 to reflect economic nexus for margins tax with the \$500,000 annual receipts threshold that became effective January 1, 2019.

Virginia

The Virginia Tax Commission has published Tax Bulletin 20-11 dated 12/1/2020 stating that economic nexus applies to its tobacco products tax for distributors with \$100,000 of gross receipts or 200 transactions in the current or prior year for tobacco product sales, effective 1/1/2021.

Washington

In Det. No. 15-0036, 39 WTD 191 (2020), the Washington State Department of Revenue determined that taxable sales tax nexus is created by a taxpayer’s representatives participating in an annual trade show of 3 days duration in Washington in 2010-2012, where those representatives displayed products, hosted product demonstrations and discussions, and made contact with individuals that used the taxpayer’s product.

The Department published on March 16, 2021 as WSR 21-07-065 notice of proposed regulation WAC 458-20-282 to provide specific guidance to marketplace facilitators and sellers concerning definitions of those terms (with examples) and duties of each, with respect to Washington's marketplace facilitator tax collection law.

Wisconsin

Wisconsin Department of Revenue has published on its website Guidance Doc. 100242 dated October 16, 2020 providing information to remote sellers concerning *Wayfair* and Wisconsin economic nexus requirements.

Legislation

Alabama

Governor Kay Ivey signed HB 170 on February 12, 2021, which shifts Alabama from three-factor apportionment with a double-weighted sales factor to single-sales-factor apportionment and will repeal the state's throwback rule. Lauren Loricchio, "Alabama Governor Signs Business Tax Breaks, COVID-19 Relief," *Tax Analysts Tax Notes State*, February 16, 2021.

Arkansas

Senate Bill 484 was introduced March 5, 2021 in the Arkansas Legislature, providing that a nonresident employee is subject to Arkansas income tax and employer withholding on wages earned in the state if the employee works in Arkansas for more than 30 days. The bill resembles the COST mobile workforce proposal.

Connecticut

The General Assembly's joint Finance, Revenue, and Bonding Committee voted February 8 to advance to a subject-matter hearing on February 16 Proposed Bill No. 5645, which would impose a gross receipts tax on social media provider companies on the apportioned annual gross revenue derived from social media advertising services. A digital ad tax has been proposed by the labor coalition and is included in Proposed Bill 6187. Lauren Loricchio, "Connecticut Lawmakers to Discuss Social Media Provider Tax," *Tax Analysts Tax Notes State*, February 10, 2021.

Connecticut has enacted H.B. 6516, COVID-19 legislation that protects employers from income and other tax nexus based only on the activities of employees telecommuting in the state during the pandemic, and extends the conditions under which residents telecommuting from the state can claim a credit for income tax paid to another state, effective for tax year 2020. Lauren Loricchio, "Connecticut General

Assembly Passes Remote Worker Tax Credit Bill,” *Tax Analysts Tax Notes State*, March 3, 2021. The Department of Revenue Services published guidance concerning this new law on March 5, 2021.

Georgia

Georgia Legislature passed and sent to the governor on March 31, 2021 HB 317 amending the definition of “innkeeper” to include a marketplace facilitator with respect to collection and remittance of local lodging taxes.

Kansas

House Bill 2105 was been introduced in January 2021, providing that employer withholding tax is not due on a non-resident employee working in Kansas unless the employee has been in the state for at least 30 days. The bill resembles the COST mobile workforce proposal. The bill had a hearing on February 3, 2021 in House Taxation Committee.

House Bill 2395, introduced on February 17, 2021, would require marketplace facilitators to collect and remit sales, use, and transient guest taxes and 911 fees, with no economic nexus threshold. Carolina Vargas, “Kansas Bill Would Require Marketplace Facilitators to Collect Sales Taxes,” *Tax Analysts Tax Notes State*, February 19, 2021.

Kentucky

The Kentucky Legislature passed on March 30, 2021 H.B.372, providing temporary nonrefundable tax credits to teleworkers residing in Kentucky and working for out-of-state employers, as an incentive to attract teleworkers to the state.

Maryland

The Maryland Legislature has overridden on February 12, 2021 Governor Hogan’s 2020 veto of HB 732, which imposes an excise tax of up to 10% on digital advertising sourced to Maryland. This legislation is expected to be legally challenged on the grounds of constitutionality and violation of the Internet Tax Freedom Act. This state law is the first to tax digital advertising and will raise interesting nexus questions. Sam McQuillan, “Maryland to Impose First of Its Kind Digital Advertising Tax,” *Bloomberg Law News* 2021-02-16T13:51:5176-05:00.

The Maryland Senate will be considering SB 787, which provides an exemption from the digital advertising tax for broadcasting media and postpones the effective date of the new tax to 1/1/2022. Todd Lard & Charles Capouet, "Maryland Digital Advertising Gross Revenues Tax – Potentially Pushed To 2022," Eversheds Sutherland *Salt Shaker*, February 26, 2021.

Massachusetts

Three bills have been introduced in the Massachusetts Legislature concerning digital advertising taxes; HD 3210, 3601 and 3558. HD 3558 proposes a study of the tax, whereas the other bills would impose the tax. Bloomberg Law News 2021-03-17T08:10:49542-04:00, "Will Massachusetts Jump Off the Digital Advertising Tax Cliff Behind Maryland . . . Or Look Before It Leaps?"

Montana

HB 363, which would impose a gross receipts tax on revenues derived from digital advertising services in the State, was introduced on February 10, 2021 in the Montana Legislature. Carolina Vargas, "COST Opposes Montana Digital Ad Tax Proposal," *Tax Analysts Tax Notes State*, February 19, 2021.

New York

S 1124, which would impose a gross receipts tax on revenues derived from digital advertising services in the State, was introduced on January 7, 2021 in the New York Legislature. Carolina Vargas, "New York Lawmaker Again Proposes Digital Advertising Tax," *Tax Analysts Tax Notes State*, January 10, 2021.

S. 4959, introduced February 19, 2021, would impose an excise tax on the collection and sale of consumer data by consumer data collectors.

West Virginia

Governor Justice announced on February 18, 2021 legislation to repeal the state's "throwout" rule, adopt single-sales-factor apportionment, shift to market-based sourcing for income tax purposes, and adopt "model tax provisions" for remote workers. Lauren Loricchio, "West Virginia Governor Outlines Corporate Tax Reform," *Tax Analysts Tax Notes State*, February 22, 2021.

Cases

Alabama

In *Black Eagle Minerals, LLC v. Alabama Department of Revenue*, CV-18-900328, the Alabama Court of Civil Appeals upheld on March 5, 2021 the constitutionality of § 40-18-24.2, Ala. Code 1975, which requires that a composite income-tax return be filed by a pass-through entity on behalf of its nonresident members.

California

In *Online Merchants Guild v. Maduros*, the Guild filed a lawsuit dated September 29, 2020 IN THE UNITED STATES DISTRICT COURT FOR THE EASTERN DISTRICT OF CALIFORNIA SACRAMENTO DIVISION, challenging the California Department of Tax and Fees Administration's efforts to collect back sales taxes from Amazon FBA sellers, claiming that those efforts violate the Internet Tax Freedom Act, the Due Process Clause, the Commerce Clause, the Equal Protection Clause, the Privileges and Immunities Clause, and 42 U.S.C. § 1983, seeking to enjoin the Department and obtain attorneys fees and damages. The plaintiff's request for preliminary injunction and CDTFA's motion to dismiss are pending.

Idaho

The Idaho Tax Commission has petitioned the U.S. Supreme Court for certiorari and the MTC has filed a supporting amicus brief concerning the Idaho Supreme Court's decision in *Noell Industries, Inc. v. Idaho Tax Commission*, 167 Idaho 367, 470 P.3d 1176 (2020), in which it determined lack of due process for the state to tax an apportioned share of the gain income from the sale by Noell Industries, Inc., a Virginia pass through entity and holding company, of its majority interest in Blackhawk, a Virginia limited liability company with active business operations in Idaho. The court held that the gain income was nonbusiness income allocable to Virginia and that Idaho could not tax its apportioned share of that gain, because Noell Industries, Inc., a holding company with no active operations, was not unitary with Blackhawk. The Commission argues that the Idaho Supreme Court improperly applied the U.S. Supreme Court's unitary business principle in its ruling, and there are inconsistent determinations among the state courts on this issue, requiring resolution.

Illinois

In *Rubinas v. Maduros*, an Illinois online children's clothing retailer filed a complaint IN THE UNITED STATES DISTRICT COURT FOR THE Northern DISTRICT OF Illinois Eastern DIVISION, challenging the California Department of Tax and Fees Administration's efforts to collect back sales taxes from it, claiming that those efforts violate the Internet Tax Freedom Act, the Due Process Clause, the Commerce Clause, the Equal Protection Clause, the Privileges and Immunities Clause, and 42 U.S.C. § 1983, seeking to enjoin the Department from seizing assets and to obtain attorney

fees and damages. The court denied plaintiff's request for a TRO to return seized bank account funds and preliminary injunction in its memorandum and order dated January 18, 2021, and the case remains pending.

Louisiana

In *Robinson v. Jeopardy Productions Inc.*, No. 2019 CA 1095 (La. Ct. App. Oct. 21, 2020), the Louisiana Court of Appeals held Louisiana courts did not have personal jurisdiction over a nonresident television production company that owned intellectual property that was solely distributed in Louisiana by third parties, due to lack of due process "minimum contacts". The Louisiana Supreme Court has declined to hear the decision. The television production company received substantial royalty income from the third parties for licensing the IP for use in Louisiana, but the court held that the state could not assert jurisdiction because the company did not have the necessary minimum contacts with Louisiana. The company licensed the Jeopardy! television show to various third-party distributors for sublicensing and then viewing by audiences, including Louisiana residents, and received substantial royalty income. The Louisiana Department of Revenue had unsuccessfully filed suit to collect corporate income tax and franchise tax on the royalty income. Saylor Sims, Debasish Chakrabarti, and Richard Jackson, "Louisiana Court Rules No Jurisdiction Despite Economic Presence," Tax Analysts Tax Notes State, February 15, 2021.

Maryland

The U.S. Chamber of Commerce, the Internet Association, NetChoice, and the Computer and Communications Industry Association filed a complaint against the Maryland Comptroller in federal court in Maryland, challenging the recently enacted digital advertising tax legislation as illegal. "Big Tech Challenges Maryland's Digital Advertising Law," Bloomberg News Daily Tax Report: State, February 18, 2021.

Massachusetts

In a decision issued January 28, 2021, the Massachusetts Appellate Tax Board granted summary judgment to the retailer in *U.S. Auto Parts Network Inc. v. Commissioner of Revenue*, abating the Department of Revenue's sales/use tax assessment that was based on the "cookie nexus" regulation 830 CMR H.1.7. A full written decision is expected. The Department is expected to appeal. Amy Hamilton, Cookie Nexus Decision 'Shouldn't Impact' MTC's P.L. 86-272 Project, Tax Analysts Tax Notes State, March 26, 2021.

Nevada

A false claims act complaint has been filed in Nevada district court in *State of Nevada ex rel. Mark Fierro v. Orbitz, et al.*, No. A-20-814111-C alleging that online travel companies have defrauded Nevada out of lodging tax revenue based on their failure to collect such tax on the difference between their charges to customers on hotel rooms vs. their payments to the hotels. The state attorney general has declined to intervene and the case remains pending.

New Hampshire

The New Hampshire governor filed motion on October 19, 2020 in the U.S. Supreme Court for leave to file a complaint against Massachusetts challenging the Massachusetts Department of Revenue 830 CMR 62.5A.3 stating that nonresidents who normally worked in the state but now work remotely because of the COVID-19 pandemic will continue paying Massachusetts's income tax and be subject to employer's withholding tax on such work income. New Hampshire argues that the regulation violates due process and the commerce clause by taxing the income of New Hampshire workers of Massachusetts businesses who are telecommuting from New Hampshire. The Court on January 25, 2021 invited the U.S. Solicitor General to submit a brief. See Andrea Muse, "SCOTUS Invites Solicitor General's Input In Remote Worker Tax Suit," *Tax Analysts Tax Notes State*, February 1, 2021.

Ohio

Plaintiff workers have filed lawsuits challenging the constitutionality of Ohio HB 197, which allows Ohio cities (Cincinnati and Columbus in these lawsuits) to maintain "status quo" wage withholding requirements on local income taxes during the pandemic as if workers no longer working in those cities due to the pandemic were continuing to work at their employers' locations: *Schaad v. Adler*, filed in the Hamilton County court, and *Denison v. Kilgore*, filed in Franklin county court. See Alex Hebert, "Ohio Remote Workers Sue to Block Cities' Frozen Local Income Tax," *Bloomberg Daily Tax Report: State*, February 10, 2021.

Pennsylvania

In response to Pennsylvania Department of Revenue efforts to collect back taxes from Amazon FBA sellers with inventory in the state through a temporary voluntary disclosure initiative, the Online Merchants Guild has filed a complaint in federal district court in the Middle District of Pennsylvania against the Department seeking declaratory relief and an injunction against such collection efforts, claiming constitutional and statutory violations, in *Online Merchants Guild v. Hassell*. Tripp Baltz, "Amazon Sellers Sue Pennsylvania for Seeking Back Taxes," *Bloomberg Law News*, 2/26/2021.

Texas

HB 4467 was introduced March 12, 2021 in the Texas Legislature, and would impose a tax on digital advertising. Nikki Dobay, Jeffrey Friedman & Dennis Jansen, "Bless your heart: Texas Considers Maryland-Style Digital Advertising Tax and Broad-based Service Tax proposals," Eversheds Sutherland Newsletter, March 16, 2021.

Washington

House Bill 1303, which would impose a new tax on personal information and related data, has been introduced in the Washington Legislature in 2021.

Amnesties

Pennsylvania

Department of Revenue has established a temporary 90-day voluntary disclosure program (first published on its website approximately 2/10/2021) for unregistered retailers with inventory in Pennsylvania, providing waiver of penalties and a limited lookback period for payment of back taxes commencing January 1, 2019.

Nevada

Department of Taxation announced on January 4, 2021 that the dates for applications to be received under the Tax Amnesty Program established in 2020 SB 3 are February 1, 2021 through May 1, 2021.

U.S. Congress

Senators Thune (SD) and Brown (OH) offered an amendment to the budget reconciliation package for providing COVID relief on February 4, 2021 to add the provisions of the federal mobile work force bill, the Remote and Mobile Worker Relief Act of 2020, which was approved by voice vote. Jad Chamseddine, "Senators Back Tax Parity for Mobile Workers," *Tax Analysts Tax Notes State Today*, February 5, 2021.

The Mobile Workforce State Income Tax Simplification Act of 2021 (H.R. 429) was introduced in the U.S. House of Representatives. Similar bills have been introduced in the past several Congresses. *Check point State Tax Day - Corporate, Personal Income Taxes: Mobile Workforce Bill Introduced in U.S. House* (Mar. 18, 2021).

Nexus Director's Update
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